



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
TOBACCO TAX SECTION

TOB: NPM-ESC CERT
7/03

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627

www.ador.state.al.us

Certificate of Compliance by Non-Participating Manufacturer Regarding Escrow Payment

PART 1 – MANUFACTURER'S IDENTIFICATION

Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Telephone Number: (_____) _____ FAX Number: (_____) _____

PART 2 – SALES YEAR

The Year of Sales for this Certificate of Compliance is:

(Complete a separate certificate for each year of sales.) _____

PART 3 – UNITS SOLD

Number of individual cigarettes and "roll-your-own" tobacco sold by the Manufacturer

identified above during the sales year in Alabama: (See instructions for details.) _____

PART 4 – ESCROW RATES AND PAYMENTS

For the sales year: (Use and adjust the rates listed below to figure the appropriate total deposit amount.)

1999 – The rate per cigarette is	0.0094241
2000 – The rate per cigarette is	0.0104712
2001 - 2002 – The rate per cigarette is	0.0136125
2003 - 2006 – The rate per cigarette is	0.0167539
2007 and thereafter – The rate per cigarette is	0.0188482

The appropriate deposit subtotal is\$ _____

(Multiply units in Part 3 by the appropriate rate in Part 4)

The appropriate inflation adjustment for the sales year is\$ _____

(Please refer generally to Exhibit C of the tobacco Master Settlement Agreement for calculation of the cumulative adjustment for inflation applicable to each year's escrow payment. For payments due April 15 multiply the deposit subtotal by the appropriate rate listed below to figure the appropriate total deposit amount.)

1999 – Inflation rate is	3% (0.030000000)
2000 – Inflation rate is	6.4884136% (0.064884136)
2001 – Inflation rate is	9.6830623% (0.096830623)
2002 – Inflation rate is	12.97355% (0.129735500)

The total amount that has been paid into the Qualified escrow fund by the Manufacturer

identified above for the sales year. (Add deposit subtotal and the inflation adjustment amount.)\$ _____

NOTE: For the initial deposit, attach a copy of your executed escrow agreement and for all deposits attach copies of your receipt or other proof of deposit from your financial institution and copies, if any, of amendments to your escrow agreement.

PART 5 – FINANCIAL INSTITUTION

Name of Institution: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Escrow Account Number: _____

Total Amount Held for the State of Alabama \$ _____

PART 6 – SIGNATURE

Under penalty of perjury, I state that, to the best knowledge, all of the information contained in this certificate of compliance is true and accurate. *This certificate of compliance must also be signed and dated by an authorized notary public.*

Name of Authorized Agent: _____ Title: _____

Signature of Authorized Agent: _____ Date: _____

Subscribed and sworn to before me on this date: _____

Signature of Notary Public: _____

City or County of: _____

My Commission expires: _____

Mail this Certificate of Compliance to:

Alabama Department of Revenue
Attn: Commissioner of Revenue
P. O. Box 327555
Montgomery, AL 36132-7555